THE LATTER-DAY SAINTS'

MILLENNIAL STAR

ESTABLISHED IN 1840

"When thou shalt have taught thy people the things which the Lord thy God hath commanded thee, even then are they found no more blameless in the sight of God." BOOK OF MORMON, MOSIAH 3 : 22.

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THE LORD'S TENTH

ELDER JAMES E. TALMAGE

OF THE COUNCIL OF THE TWELVE

THE EARTH is the Lord's, and the fulness thereof.

In acknowledgment of the supreme possessorship so declared, the great Landlord requires of His tenants a rental of their time and substance. In acknowledgment of our relation as tenants, to Him as Owner, we are commanded to devote specifically one-seventh of our time, one day in seven, to His exclusive service. Of our substance, and the increase thereof, the Lord calls for a tenth. This is the tithe.

Payment of tithes was so prominent a feature of the Mosaic law that the yet earlier practice may be easily lost sight of. Tithing is older than Israel. Thus we read in connection with Abraham's return from his victorious pursuit of the marauding and murderous enemies of his people:

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God.

And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth:

And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.—Genesis 14 : 18-20.

In this connection it is interesting to consider the New Testament comments relating to the same incident and extolling the greatness of Melchizedek, the High Priest, in that even the Patriarch, Abraham, paid tithes to him:

For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him;

To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; . . .

Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

And without all contradiction the less is blessed of the better.

And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.—Hebrews 7: 1, 2, 4-8.

JACOB'S VOW

The law of the tithe in ancient Israel was well understood. We find it especially enjoined, and plainly it had been recognized before the exodus. Call to mind the incident of Jacob in distress, seeking his way back to his father's house, and how he covenanted with the Lord. This is the scriptural record:

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

So that I come again to my father's house in peace; then shall the Lord be my God:

And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.—Genesis 28: 20-22.

If the sanctity of the tithe as a tenth part had not been fully understood in that day, one may well inquire as to why Jacob specified the tenth rather than some other fraction, such as the fifth or the seventh or the twelfth. But he vowed to give unto the Lord the tenth of all that he would receive, and this was in accordance with the proportion paid by Abraham before that time, and with the precise specification of the tenth part in the law given later under the administration of Moses. Let us remember that the very word "tithe" means a tenth, no more, no less. This was the requirement made of the people of Israel after they had been brought out from Egypt:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.

And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.

He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.—Leviticus 27: 30-33.

Following the development of the children of Israel into a theocratic nation, the practice of paying tithes in kind became one of the features by which they, the worshipers of Jehovah, were distinguished from all other people.

As long as the Israelites faithfully complied with the law of the tithe they prospered; and when they failed the land was no longer sanctified to their good.

Holy prophets admonished, rebuked, and reproved with sharpness as the people time and again fell into transgression, forgot the Lord, and neglected to give of their substance as required by the law which they professed to observe.

Hezekiah—2 Chronicles 31: 5-10—and Nehemiah—Nehemiah 13: 10-13—were particularly forceful in their efforts to arouse the people to the jeopardy that threatened as a consequence of their neglect of the law of the tithe; and, later, Malachi voiced the word of Jehovah in stern rebuke, forceful admonition, and encouraging promise relative to the payment of the Lord's tenth.

IN THE MERIDIAN OF TIME

At the time of our Lord's personal ministry in the flesh, the law of the tithe had been supplemented by innumerable rules, comprising unauthorized exactions often based upon mere trivialities. Christ approved the tithe, but made plain the fact that other duties were none the less imperative. See Matthew 23: 23.

The law of the tithe was still professedly observed during the apostolic period of old, and for a considerable time thereafter, more or less completely. Gradually, however, the practice of the tithe was robbed of its sacred character and it was made to serve as a means of state or secular taxation.

UNDER SECULAR LAW

Early in the ninth century Charlemagne undertook to collect the tithe by force and made it a part of the state revenue; and thus was the sanctity of the tithe further obscured. In England the tithe was imposed by authority of the civil law. Of land rental and all the produce a tenth was collected, whether willingly paid or otherwise; for the tithe was held to belong to the established church. Under the act regulating the tithe-rent charge it is made possible to pay the rental in money; though until comparatively recent years the tithes were to be paid in kind. The "great tithes" were those levied upon corn, wood and certain other produce of the fields and forest, and the "lesser tithes" came from specified secondary earnings. By a strange construction it was argued that that which is in the earth is not to be considered as produce, and, therefore, coal and the precious metals were not to be tithed, for there was no increase therein. Turf, which does grow visibly, is exempted also, while wood that is cut with the ax is to be tithed. Such strange inconsistencies

arose through man's attempt to tamper with the law of God and to administer the same without divine authority.

ADMONITION AND PROMISE

As already pointed out, the observance of the law of the tithe was periodically neglected or ignored by the Israelites of old, of whom it was especially required, and prophets raised their voices in proclamation of the Lord's displeasure. Consider the severe reproof and the encouraging promise voiced by the Lord through the mouth of Malachi:

Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return?

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

Ye are cursed with a curse: for ye have robbed me, even this whole nation.

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts.

And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.—Malachi 3: 7-12.

LAW OF THE TITHE TO-DAY

The Latter-day Saints profess to be observers of the law of the tithe. The requirement thus made of them is not directly based upon the fact that tithepaying was part of the Mosaic code, but because the law has been reestablished in the Church in this dispensation of restoration and fulness.

Concerning the duties of the people relating to the tithe in this day the Lord has definitely spoken.

In a revelation given to Joseph Smith the Prophet at Far West, Missouri, July 8th, 1838, in answer to the supplication: "O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing", we read:

Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the bishop of my church in Zion,

For the building of mine house, and for the laying of the foundation of Zion and for the priesthood, and for the debts of the Presidency of my Church.

And this shall be the beginning of the tithing of my people.

And after that, those who have thus been tithed shall pay one-tenth of all their interest annually; and this shall be a standing law unto them forever, for my holy priesthood, saith the Lord.

Verily I say unto you, it shall come to pass that all those who gather

unto the land of Zion shall be tithed of their surplus properties, and shall observe this law, or they shall not be found worthy to abide among you.

And I say unto you, if my people observe not this law, to keep it holy, and by this law sanctify the land of Zion unto me, that my statutes and my judgments may be kept thereon, that it may be most holy, behold, verily I say unto you, it shall not be a land of Zion unto you.

And this shall be an ensample unto all the stakes of Zion. Even so. Amen.—Doctrine and Covenants, Section 119.

AUTHORITY TO ADMINISTER THE TITHES

As of old, so in this day, the tithe is the Lord's and therefore is holy. Tithing funds or properties of any kind paid as tithes are not to be administered by unappointed hands. The priests of ancient Israel were charged with this sacred duty; and in the present dispensation the same order prevails. Responsibility for the handling of the tithes is placed upon the bishops to-day, and they, thus officiating, act in their capacity as presiding officers over the Aaronic Priesthood. Again, as of old, so now, the tithes are to be paid at the places appointed and to the duly ordained and commissioned receivers. To-day the Bishop of the Church, who is known as the Presiding Bishop, is assisted by many ward bishops, and to these as representatives of and assistants to the Presiding Bishop, the tithing is to be paid and is to be by them forwarded to the office of the Presiding Bishop. The order of the Church as at present constituted provides that the several bishops may convert into cash the produce paid as tithing in kind, and deliver the proceeds to the Presiding Bishop.

It is an interesting fact that during recent years, particularly during the two decades last past, attempts have been made by many sects and denominations to revive the ancient practice of the tithe. Churches are organizing from among their members societies or clubs of "tithers", who voluntarily pledge themselves to pay to their respective churches a tenth of their individual incomes. Among some of these societies the tithers are permitted to indicate the purpose to which their contributions shall be applied. The great difficulty that our sectarian friends find in reestablishing the practice of the tithe among their numerous sects is—and they realize it in part—that they have no priests nor Levites amongst them authorized to receive the tithe and administer it strictly in accordance with divine command. The authority of the Holy Priesthood is essential to the regulation of the tithing system of the Lord. Tithing is the Lord's revenue system, and He requires it of the people, not because He is lacking in gold or silver, but because they need to pay it.

Tithepaying must be a voluntary, free-will sacrifice, not to be exacted by secular power, nor enforced by infliction of fine or other material penalties. While in one sense the obligation is self-assumed, it is nevertheless one to be observed with full pur-

pose of heart by the earner who claims standing in the Church and who professes to abide by the revealed word given for the spiritual development of its members.

It is essential that men learn to give. Without provision for this training the curriculum in the school of mortality would be seriously defective. Human wisdom has failed to devise a more equitable means of individual contribution for community needs than the simple plan of the tithe. Every one is to give in the amount proportionate to his income, and so to give regularly and systematically. The spirit of giving makes the tithe holy; and it is by means thus sanctified that the material activities of the Church are carried on. Blessings, specific and choice, are placed within the reach of all. In the Lord's work, the widow's penny is as acceptable as the gold piece of the millionaire.

The Latter-day Saints believe that the tithing system has been divinely appointed for their observance; and they esteem themselves blessed with thus being permitted to have part in the furtherance of God's purposes. Under this system the people have prospered severally and as an organized body. It is the simple and effective revenue law of the Church; and its operation has been a success from the time of its establishment. Amongst us it obviates the necessity of taking up collections in religious assemblies, and makes possible the promulgation of the Church's message through the printed and spoken word, the building and maintenance of temples for the benefit of both the living and the dead, and phases of service to mankind too numerous to mention.

There is an important distinction between tithes and other offerings. While the observance of the tithing law must be willing and voluntary, tithepaying is nevertheless required, demanded in fact, by the Lord of those who, by their own free will, have become His covenant children by baptism.

A great and all too common mistake is that we consider the paying of tithes as the giving of a gift unto the Lord. This does not express the whole truth. Provision is made for free-will offerings as any man may choose to make; and if he offers with pure purpose of heart and is himself an approved giver, his gift shall be accepted and be counted unto him for righteousness; but such is not the tithe; the tithe is rather a debt than a gift.

THE TITHE AS A RENTAL

As the matter presents itself to my mind, it is as though there had been a contract made between myself and the Lord, and that in effect He had said to me: You have need of many things in this world—food, clothing and shelter for your family and yourself, the common comforts of life, and the things that shall be conducive to refinement, to development, to righteous enjoyment. You desire material possessions to use for the assistance of others, to thereby gain greater blessings for yourself and

yours. Now, you shall have the means of acquiring these things; but remember they are mine, and I require of you the payment of a rental upon that which I give into your hands. However, your life will not be one of uniform increase in substance and possessions; you will have your losses as well as your gains; you will have your periods of trouble as well as your times of peace. Some years will be years of plenty unto you, and others will be years of scarcity. And now, instead of doing as mortal landlords do—require you to contract with them to pay in advance, whatever your fortunes or your prospects may be—you shall pay me not in advance, but when you have received; and you shall pay me in accordance with what you receive. If it so be that in one year your income is abundant, then you can afford to pay me a little more; and if it be so that the next year is one of distress and your income is not what it was, then you shall pay me less; and should it be that you are reduced to the utmost penury, so that you have nothing coming in, you will pay me nothing.

Have you ever found a landlord of earth who was willing to make that kind of a contract with you? When I consider the liberality of it all, and the consideration that my Lord has had for me, I feel in my heart that I could scarcely raise my countenance to His heaven above if I tried to defraud Him out of that just rental.

A PRIVILEGE TO ALL ALIKE

Consider further how therein and thereby He has provided that even the humblest may receive abundantly of the blessings of His house. The wealth of heaven is not reserved for the rich people of earth; even the poorest may be a stockholder in the Great Corporation of our God, organized for the carrying on of His purposes, in spreading the Gospel, in the building of temples and other houses of worship to His name, and in doing good to all mankind.

Let it not be forgotten that the present is a day of sacrifice, and a day for the tithing of all who profess to be members of the Church of Jesus Christ, to whom the promise is given that they shall be preserved in the day of burning incident to the second advent of the Christ. See Doctrine and Covenants 64: 23; compare Malachi, chapter 4.

After all, the prime or great purpose behind the establishment of the law of the tithe is the development of the soul of the tithepayer, rather than the providing of revenue. The latter is an all-important purpose, for so far as money is needed for the carrying on of the work of the Church, the Lord requires money that is sanctified by the faith of the giver; but blessings beyond estimate, as gauged by the coin of the realm, are assured unto him who strictly conforms to the law of the tithe because the Lord hath so commanded.

THE LATTER-DAY SAINTS' MILLENNIAL STAR

THURSDAY, JUNE 7, 1928

EDITORIAL

A TITHING TESTIMONY

THE DAY'S WORK was done. We were resting and chatting on the porch of the house. The towers of the Logan Latter-day Saint temple, on the hill below, were golden from the evening summer sun.

"The architecture of that temple is unusual and impressive," said one of my two guests, both eminent officials of the National Government, and added, "What are, really, the principles of your faith?"

Throughout the long evening I answered his question and set forth the foundations of Latter-day Saint doctrine. At length I mentioned the principle of tithing.

"You need not explain tithing to me," said my friend, "for I think I know its merits just as well as you do."

Then, into the twilight, he told his story.

As a life-long employee of the Government he had always had a fixed monthly salary, increasing slowly with the years. Both he and his wife had come from well-to-do homes. Their tastes were such that their income barely sufficed for their wants. When children were born to them, expenses increased, and the income became insufficient to pay the household bills. He and his wife discussed the situation time and again. Budgeting systems and other devices were tried in succession, but with little improvement. They were going behind every month. They were approaching a serious and dangerous condition.

One day, in the midst of his financial distress, he turned to the Bible, and read that Abraham, flushed with victory over his enemies, yet gave tithes to Melchizedek, a "priest of the most high God." As a flash of inspiration the correctness of the principle was borne in upon him. As he searched, he found that the practice of giving tithes had always been taught by the prophets; that it was a divine commandment.

That day he suggested to his wife that, in spite of their obligations, they give a tenth of their income to the Lord. She agreed willingly. When the next monthly salary payment came he handed one-tenth of it to the astonished minister of the church to which he belonged, with the remark that it was the Lord's tenth of his income.

"Since that day," he said, looking gently into the gathering

night, "I have never failed to remember my tithing. Just as regularly as my salary comes, I recognize the Lord as the real giver, by returning to Him one-tenth of it."

"But," said I, "that is not quite the end of the story."

"Since that day," he answered "we have been able to make our salary cover our wants. I can not tell you just how we have done it. We think it has come about through the blessings of the Lord. We have not had more money, but our family has been better cared for and we are out of debt. But, of greater worth is the new peace and happiness that we have gained. The inward joy that comes from obedience to God's law is above all earthly price."

My other friend, who had remained silent during this recital, now spoke up.

"He taught me the principle, also; and I tried it. I have now given tithing to my church for many years. From its effect on me, I esteem it no hardship but a blessed privilege."

We parted for the night, refreshed. In my mind lingered the thought, that if a possessor of partial truth, with his narrowed vision of a single principle, can win such blessings for himself, how much more might we gain, who stand in the full light of divine truth; and how much may we lose by forgetfulness of our privileges.

"There is a law, irrevocably decreed in heaven before the foundations of this world, upon which all blessings are predicated—and when we obtain any blessing from God, it is by obedience to that law upon which it is predicated."

W.

J. GOLDEN KIMBALL—WITNESS OF PIONEER SCENES

Elder J. Golden Kimball, second in point of service of the First Council of Seventy, was born at Salt Lake City, Utah, on June 9th, 1853. He witnessed, and played his part in many of the early Pioneer scenes of the western country. He is the son of President Heber C. Kimball, who opened the British Mission. President Kimball was the First Counselor and life-long friend of Brigham Young, and as a young man it was the privilege of J. Golden, with his father, to accompany Brigham Young on many tours of the Pioneer settlements.

From his father Elder J. Golden Kimball received close and careful training; he was fortunate also in obtaining a good education in the early schools of Utah—including two years under the thorough and inspiring tutelage of Dr. Karl G. Maeser in the Brigham Young University.

In private enterprise Elder Kimball has been ranch-owner and stock-raiser; but many years of his life have been spent in the traveling ministry of the Church of Jesus Christ of Latter-day Saints. His activities include two missions to the Southern

States, during the latter one of which he was President of the Mission. He has served the Lord well in many capacities. He has done much toward the growth of the Mutual Improvement Association. On April 6th, 1892, he was called to the First Council of Seventy, and since then has traveled extensively throughout the wards and stakes on the American Continent, in the interests of the restored Gospel of Jesus Christ.

The seventy-fifth anniversary of the birth of Elder J. Golden Kimball occurs this week. Through the pages of the *Millennial Star* the members of the Church in the European Mission wish him continued joy and success in service.

RICHARD L. EVANS

SYLVESTER Q. CANNON—AN EXECUTIVE

ELDER SYLVESTER Q. CANNON, Presiding Bishop of the Church, has been chiefly associated with the latter-day work of the Lord in executive capacity.

He was born at Salt Lake City, Utah, on June 10th, 1877, the son of President George Q. Cannon, and received his education in his father's private school, in the schools of the Church and in the University of Utah. In 1899 he was graduated from the Massachusetts Institute of Technology with the degree of Bachelor of Science in mining engineering. But the Church of Jesus Christ, which is ever reaching out for willing and capable men, did not leave him long to become engrossed in the engineering profession. That same year, 1899, he received and accepted a mission call to Belgium and the Netherlands, where he remained three years and learned both the French and Dutch languages. He presided over the Netherlands Mission during the latter two-thirds of that time.

Following his return home he became, successively, first counselor in the Pioneer Stake Presidency, President of the Netherlands Mission for the second time, President of the Pioneer Stake, and, in 1925, Presiding Bishop of the Church. He is also president of the Board of Trustees of the Latter-day Saints University, and has been affiliated with many large engineering projects, societies and with business enterprises.

By nature Bishop Cannon is an executive; by nature he is kind, sociable, lovable and capable. He holds the esteem, love, respect and confidence of a host of men and women and young people who have been fortunate in meeting and knowing him.

On the fifty-first anniversary of his birth we congratulate Bishop Sylvester Q. Cannon, and assure him of loyal support. May his years of efficient labour be prolonged to the benefit of the Lord's work on earth.

RICHARD L. EVANS

JOSEPH F. SMITH ON TITHING

By this principle [of tithing] the loyalty of the people of this Church shall be put to the test. By this principle it shall be known who is for the kingdom of God and who is against it. By this principle it shall be seen whose hearts are set on doing the will of God and keeping His commandments, thereby sanctifying the land of Zion. There is a great deal of importance connected with this principle, for by it, it shall be known whether we are faithful or unfaithful. In this respect it is as essential as faith in God, as repentance of sin, as baptism for the remission of sin, or as the laying on of hands for the gift of the Holy Ghost. For if a man keep all the law save in one point, and he offend in that, he is a transgressor of the law, and he is not entitled to the fulness of the blessings of the Gospel of Jesus Christ. But when a man keeps all the law that is revealed, according to his strength, his substance and his ability, though what he does may be little, it is just as acceptable in the sight of God as if he were able to do a thousand times more.

The law of tithing is a test by which the people as individuals shall be proved. Any man who fails to observe this principle shall be known as a man who is indifferent to the welfare of Zion, who neglects his duty as a member of the Church and who does nothing toward the accomplishment of the temporal advancement of the kingdom of God. He contributes nothing, either, towards spreading the Gospel to the nations of the earth, and he neglects to do that which would entitle him to receive the blessings and ordinances of the Gospel.

. . . .

The bishop should encourage every man, woman and child who earns and receives a return for labour to honour the Lord and to prove obedient to the law of God by giving the one-tenth of that which he or she receives as the Lord requires, so that they may have their names enrolled on the book of the law of the Lord, that their genealogies may be had in the archives of the Church, and that they may be entitled to the privileges and blessings of the House of God.

I recollect most vividly a circumstance that occurred in the days of my childhood. My mother was a widow, with a large family to provide for. One spring when we opened our potato pits she had her boys get a load of the best potatoes, and she took them to the tithing office; potatoes were scarce that season. I was a little boy at the time, and drove the team. When we drove up to the steps of the tithing office, ready to unload the potatoes, one of the clerks came out and said to my mother: "Widow Smith, it's a shame that you should have to pay tithing." He said a number of other things that I remember well, but they are not necessary for me to repeat here. The first two letters of the

name of that tithing clerk were William Thompson, and he chided my mother for paying her tithing, called her anything but wise or prudent; and said there were others who were strong and able to work that were supported from the tithing office. My mother turned upon him and said: "William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold His blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws I expect to prosper, and to be able to provide for my family." Though she was a widow, you may turn to the records of the Church from the beginning unto the day of her death, and you will find that she never received a farthing from the Church to help her support herself and her family; but she paid in thousands of dollars in wheat, potatoes, corn, vegetables, meat, etc. The tithes of her sheep and cattle, the tenth pound of her butter, her tenth chicken, the tenth of her eggs, the tenth pig, the tenth calf, the tenth colt—a tenth of everything she raised was paid. Here sits my brother who can bear testimony to the truth of what I say, as can others who knew her. She prospered because she obeyed the laws of God. She had abundance to sustain her family. We never lacked as much as many others did.

. . . .

I preach what I believe and that which I do know to be true; and I do know that if men will obey the laws of God, God will honour and bless them. I have proven it all my life through. I saw it manifested in circumstances which occurred in my childhood, and I know that God has blessed the widow and the fatherless when they have been obedient to His laws and have kept His commandments.—Extracts from *Gospel Doctrine*.

BRIGHAM YOUNG ON TITHING

ONE THING is required at the hands of this people, to understand which there is no necessity for receiving a commandment every year; viz., to pay their tithing. I do not suppose for a moment that there is a person in this Church who is unacquainted with the duty of paying tithing; neither is it necessary to have revelation every year upon the subject. There is the law—pay one-tenth.

I like the term because it is scriptural, and I would rather use it than any other. The Lord instituted tithing; it was practised in the days of Abraham, and Enoch and Adam and his children did not forget their tithes and offerings. You can read for yourselves with regard to what the Lord requires. I want to say this much to those who profess to be Latter-day Saints: If we neglect our tithes and offerings we will receive the chastening hand of

the Lord. We may just as well count on this first as last. If we neglect to pay our tithes and offerings we will neglect other things, and this will grow upon us until the spirit of the Gospel is entirely gone from us, and we are in the dark, and know not whither we are going.

The Saints abroad are required to pay their tithing.

If we live our religion we will be willing to pay tithing.

Here is a character, a man, that God has created, organized, fashioned and made—every part and particle of my system from the top of my head to the soles of my feet has been produced by my Father in heaven; and He requires one-tenth of my brain, heart, nerve, muscle, sinew, flesh, bone, and of my whole system. . . .

He has said: My son, devote one-tenth of yourself to the good and wholesome work of taking care of your fellow-beings, preaching the Gospel, bringing people into the kingdom; lay your plans to take care of those who cannot take care of themselves; direct the labours of those who are able to labour; and one-tenth part is all-sufficient, if it is devoted properly, carefully and judiciously, for the advancement of my kingdom on the earth.

It is not for me to rise up and say that I can give to the Lord, for in reality I have nothing to give. I seem to have something. Why? Because the Lord has seen fit to bring me forth, and has blessed my efforts in gathering things which are desirable, and which are termed property.

The people are not compelled to pay their tithing; they do as they please about it; it is urged upon them only as a matter of duty between them and their God.

We do not ask anybody to pay tithing unless they are disposed to do so; but if you pretend to pay tithing, pay it like honest men.—Extracts from *Discourses of Brigham Young.*

NEWCASTLE CONFERENCE

A TYPICAL Latter-day Saint cottage meeting, portrayed by missionaries and resident members, who took their places on the stand and delivered parts with precision and effectiveness in the opening session, was one distinctive feature at the Spring Conference of the Newcastle District, which convened at the Co-operative Hall in Sunderland on Sunday, May 27th. By brief discourses and general discussion, at this staged meeting within a meeting, the organization of the Church of Jesus Christ, of this and former dispensations, was outlined and explained. Mission President John A. Widtsoe and Sister Leah D. Widtsoe each briefly addressed this gathering.

The District President gave a six-month's report of changes, accomplishments and prospects of the District in the afternoon

meeting. By the report, earnest effort on the part of District workers was evident. Following the established procedure at such conventions, the General Authorities of the Church, and the Mission and District officers were presented for the sustaining vote of the members, which was given unanimously. The Mission President concluded this meeting with an address and soul-convincing testimony.

In the evening Sister Widtsoe told of the work that is being done in the Bee Hive organizations of the Church and of the eternal copartnership of men and women in the Gospel of Christ, and reminded her listeners that equal franchise of women with men was granted and set forth as a right by the Prophet Joseph before the modern and successful agitation for equal suffrage was under way. President Widtsoe pointed out that the Church of Jesus Christ of Latter-day Saints is offering to the people of Great Britain and to all the world an eternal plan that is the only remedy for social evils, economic difficulties and spiritual unrest—the plan laid down by the Master, obedience to which will take men back into the presence of their Heavenly Father, worthy of exaltation.

The general assemblies were addressed by traveling missionaries and local workers, whose spirited talks, though unprepared, and earnest testimonies, deeply impressed many. Between the three prearranged meetings, shorter ones were held for the workers in the auxiliary organizations and for the men bearing the Priesthood.

Besides President Widtsoe, Sister Widtsoe, Eudora Widtsoe and Elder Richard L. Evans, from the Mission office at Liverpool, in attendance at the conference were President Charles E. Alsop, and Elders Richard L. Bird, Jr., A. Vincen McKay, A. Wesley Davis, Henry R. Price, Wayne L. Shaw, Harold H. Blackmore, Charles C. Hill, Seth T. Shaw, Fred L. Finlinson, Charles J. Parkinson, Ivan J. Foster and Alton Linford. These mentioned convened in missionary meeting on Monday.

SYLVESTER Q. CANNON ON TITHING

THE LORD HAS GIVEN to us this commandment, which we should observe, that one-tenth of our increase should be given to Him annually. Surely every Latter-day Saint can be taught this principle, and can learn to observe it in conformity with that spirit, that not less than one-tenth of all that we earn, not less than one-tenth of all our increase, shall be given to Him for the advancement of His work. When the people of the Lord came to this land, they took it up as their own, and yet I am sure they did it with an appreciation that they were doing so as stewards; that, while they claimed the land, they realized the fact that the earth

is the Lord's and the fulness thereof. In like manner, every one of us ought to cultivate that spirit, and the appreciation of the fact that we are only stewards here and we have what we enjoy of material things for the time being only. We cannot take any of the earthly possessions when we go from here. We can only take with us the things that we have developed in the way of faith, righteousness and good works. So we surely ought to use our means and administer our affairs here with the appreciation in our hearts that what we have received is of the Lord, and that He will bless and prosper us in larger measure as we show our appreciation to Him for His blessings unto us.—From a Conference Address.

German Mission M. I. A. Handbook: The German-Austrian Mission has just published an excellent Mutual Improvement Handbook for the use of the German-speaking missions. This new work is based upon publications of the General M. I. A. Board. It devotes the first thirty-four pages to organization and routine proceedure; and the remaining seventy-two pages to valuable suggestions for recreational activities.

FROM THE MISSION FIELD

Release and Appointment for Genealogical Work: Elder Alexander J. Bryan has been released from the presideney of the Norwich Distriet to devote himself to the organizing of elasses in genealogy throughout the British Mission. Any requests for his services from the Distriets should be addressed to the Mission offiee.

Branch Conferences: Of the Manchester Branch, Manchester Distriet, on May 20th. "Witnesses of the Book of Mormon" was the well-portrayed theme of the first session. Distriet President Kenneth A. Nielson, Elders J. Rulon Doxey, Melvin L. Condie, LaMont A. Beutler, John L. Linton and Hector P. Sadler were in attendance.

Of the Pudsey Branch, Leeds District, on May 20th. "Authority" was the chief topic of diseussion at the opening meeting. In attendanee at the conferenee were Distriet President Merrill Sandberg and Elders Morris D. Ogden and LeRoi G. Barclay.

Doings in the Districts: *London*—A farewell entertainment honouring Elder James H. Cantwell, who is soon to depart for his home in America, was held in the South London Branch on May 22nd. Appreciation was shown for Elder Cantwell's conscientious work. A "Surprise Evening" was enjoyed by the South London Branch Relief Society on May 15th. Lectures describing scenic wonders,

and the building of the Great Temple at Salt Lake City were delivered.

Manchester—The Mutual Improvement Association of the Manchester District entertained members and friends at a successful dance on May 12th. A farewell social was held in honour of Elder Noble L. Chambers, soon to depart for his home in America, in the Hyde Branch on May 15th. A large crowd of members and friends gathered in the Manchester Chapel on Saturday, May 19th, to attend a farewell entertainment in honour of District President Kenneth A. Nielson, prior to his release from missionary duties. An excellent program was rendered, and best wishes for success were extended. Elder Nielson plans to study music in Vienna.

Nottingham—An M Men's organization was effected in the Derby Branch on Thursday, May 17th, under the direction of Elder Vilace L. Radmall. An athletic contest, to celebrate the organization of the class, was held at Derby on May 26th, with missionaries and M Men participating. Members of the Church in Mansfield have acquired a commodious new hall on Albert Street in which to hold future Church gatherings.

DEATHS

SKIRROW—Sister Violet Smith Skirrow of the Bradford Branch, Leeds District, died on May 20th at Halifax at the age of seventy-one years. Sister Skirrow had been a member of the Church since November, 1903. Funeral services were held at the home of Sister Skirrow's daughter in Halifax on May 22nd under the direction of President Merrill Sandberg, who spoke, with Elder James O. Hawkins, and also dedicated the grave.

BURNS—Mr. Alfred Burns, husband of Sister Frances Annie Burns of the Birmingham District, died at his home in Rugby on May 10th.

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LIVERPOOL

FOR SALE IN ALL THE DISTRICTS OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN GREAT BRITAIN